

## EXHIBIT 3

# TO MAO DECLARATION ISO PLAINTIFFS' MOTION FOR ATTORNEYS' FEES, COSTS, AND SERVICE AWARDS



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*ELM Solutions*

# 2023 Real Rate Report<sup>®</sup>

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The industry's leading  
analysis of law firm rates,  
trends, and practices



Wolters Kluwer



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## A Letter to Our Readers

Welcome to the latest edition of Wolters Kluwer ELM Solutions Real Rate Report®, the industry's leading data-driven benchmark report for lawyer and paralegal rates.

Our Real Rate Report has been a relied upon data analytics resource to the legal industry since its inception in 2010 and continues to evolve, providing you with the most comprehensive rate benchmarking insights, trends, and practices. The Real Rate Report is powered by the Wolters Kluwer ELM Solutions LegalVIEW® data warehouse, which has grown to include \$160B+ in anonymized legal data.

The depth and granularity of the data within the Real Rate Report empowers users to benchmark and negotiate effectively and make well-informed investment and resourcing decisions for the organization.

As with previous Real Rate Reports, our data is sourced from corporations' and law firms' e-billing and time management solutions. We have included lawyer and paralegal rate data filtered by specific practice and sub-practice areas, metropolitan areas, and types of matters. This level of detail gives legal departments and law firms the precision they need to identify areas of opportunity. We strive to make the Real Rate Report a valuable and actionable reference tool for legal departments and law firms.

As always, we welcome your comments and suggestions on what information would make this publication more valuable to you. We thank our data contributors for participating in this program. And we thank you for making Wolters Kluwer ELM Solutions your trusted partner for legal industry domain expertise, data, and analytics and look forward to continuing to provide market-leading, expert solutions that deliver the best business outcomes for collaboration among legal departments and law firms.

Sincerely,



**Barry Ader**

Vice President, Product Management and Marketing  
Wolters Kluwer ELM Solutions

# Report Use Considerations

## 2023 Real Rate Report

- Examines law firm rates over time
- Identifies rates by location, experience, firm size, areas of expertise, industry, and timekeeper role (i.e., partner, associate, and paralegal)
- Itemizes variables that drive rates up or down

All the analyses included in the report derive from the actual rates charged by law firm professionals as recorded on invoices submitted and approved for payment.

Examining real, approved rate information, along with the ranges of those rates and their changes over time, highlights the role these variables play in driving aggregate legal cost and income. The analyses can energize questions for both corporate clients and law firm principals.

Clients might ask whether they are paying the right amount for different types of legal services, while law firm principals might ask whether they are charging the right amount for legal services and whether to modify their pricing approach.

## Some key factors<sup>1</sup> that drive rates<sup>2</sup>:

**Attorney location** - Lawyers in urban and major metropolitan areas tend to charge more when compared with lawyers in rural areas or small towns.

**Litigation complexity** - The cost of representation will be higher if the case is particularly complex or time-consuming; for example, if there are a large number of documents to review, many witnesses to depose, and numerous procedural steps, the case is likely to cost more (regardless of other factors like the lawyer's level of experience).

**Years of experience and reputation** - A more experienced, higher-profile lawyer is often going to charge more, but absorbing this higher cost at the outset may make more sense than hiring a less expensive lawyer who will likely take time and billable hours to come up to speed on unfamiliar legal and procedural issues.

**Overhead** - The costs associated with the firm's support network (paralegals, clerks, and assistants), document preparation, consultants, research, and other expenses.

**Firm size** - The rates can increase if the firm is large and has various timekeeper roles at the firm. For example, the cost to work with an associate or partner at a larger firm will be higher compared to a firm that has one to two associates and a paralegal.

<sup>1</sup> David Goguen, J.D., University of San Francisco School of Law (2020) Guide to Legal Services Billing Retrieved from: <https://www.lawyers.com/legal-info/research/guide-to-legal-services-billing-rates.html>

<sup>2</sup> Source: 2018 RRR. Factor order validated in multiple analyses since 2010

# Section I: High-Level Data Cuts

## Cities By Matter Type

### 2023 - Real Rates for Associate and Partner

### Trend Analysis - Mean

City	Matter Type	Role	n	First Quartile	Median	Third Quartile	2023	2022	2021
<b>Richmond VA</b>	Non-Litigation	Associate	41	\$382	\$539	\$689	\$557	\$505	\$474
<b>Rochester NY</b>	Non-Litigation	Partner	10	\$414	\$453	\$530	\$477	\$461	\$341
<b>Sacramento CA</b>	Non-Litigation	Partner	13	\$425	\$527	\$632	\$554	\$534	\$559
		Associate	11	\$286	\$353	\$425	\$355	\$341	\$321
<b>Salt Lake City UT</b>	Litigation	Partner	11	\$348	\$398	\$481	\$398	\$372	\$333
	Non-Litigation	Partner	43	\$338	\$376	\$471	\$413	\$390	\$363
		Associate	12	\$240	\$290	\$300	\$294	\$252	\$247
<b>San Diego CA</b>	Litigation	Partner	42	\$278	\$438	\$551	\$533	\$533	\$572
		Associate	28	\$170	\$240	\$302	\$298	\$271	\$258
	Non-Litigation	Partner	75	\$385	\$495	\$944	\$655	\$703	\$672
		Associate	54	\$226	\$336	\$420	\$359	\$375	\$378
<b>San Francisco CA</b>	Litigation	Partner	115	\$436	\$750	\$1,124	\$801	\$744	\$712
		Associate	76	\$341	\$450	\$718	\$537	\$523	\$517
	Non-Litigation	Partner	173	\$563	\$796	\$1,035	\$812	\$769	\$755

# Section I: High-Level Data Cuts

## Cities By Matter Type

### 2023 - Real Rates for Associate and Partner

### Trend Analysis - Mean

City	Matter Type	Role	n	First Quartile	Median	Third Quartile	2023	2022	2021
<b>San Francisco CA</b>	Non-Litigation	Associate	127	\$348	\$495	\$665	\$544	\$552	\$574
<b>San Jose CA</b>	Litigation	Partner	29	\$650	\$810	\$1,083	\$941	\$903	\$907
		Associate	18	\$527	\$600	\$775	\$622	\$625	\$593
	Non-Litigation	Partner	46	\$700	\$909	\$1,386	\$1,064	\$1,025	\$986
<b>Seattle WA</b>	Litigation	Partner	53	\$455	\$641	\$835	\$639	\$633	\$567
		Associate	49	\$405	\$511	\$530	\$475	\$442	\$453
	Non-Litigation	Partner	137	\$449	\$585	\$835	\$640	\$571	\$547
		Associate	81	\$359	\$446	\$607	\$486	\$421	\$401
<b>St. Louis MO</b>	Litigation	Partner	38	\$268	\$342	\$457	\$399	\$388	\$373
		Associate	12	\$198	\$200	\$250	\$221	\$228	\$237
	Non-Litigation	Partner	44	\$343	\$481	\$595	\$485	\$450	\$446
		Associate	44	\$343	\$481	\$595	\$485	\$450	\$446
<b>Tampa FL</b>	Litigation	Partner	27	\$356	\$458	\$609	\$503	\$482	\$471
		Associate	12	\$292	\$300	\$325	\$314	\$316	\$302
	Non-Litigation	Partner	45	\$345	\$400	\$572	\$486	\$457	\$479
		Associate	45	\$345	\$400	\$572	\$486	\$457	\$479

# Section I: High-Level Data Cuts

## Cities

By Years of Experience

### 2023 - Real Rates for Associate

### Trend Analysis - Mean

City	Years of Experience	n	First Quartile	Median	Third Quartile	2023	2022	2021
<b>Portland OR</b>	3 to Fewer Than 7 Years							
		34	\$358	\$410	\$448	\$402	\$389	\$335
	7 or More Years	54	\$384	\$476	\$519	\$462	\$462	\$402
<b>San Francisco CA</b>	Fewer Than 3 Years							
		21	\$432	\$474	\$527	\$488	\$478	\$381
	3 to Fewer Than 7 Years	30	\$360	\$500	\$789	\$571	\$503	\$471
<b>San Jose CA</b>	7 or More Years							
		43	\$404	\$517	\$733	\$589	\$553	\$557
		17	\$500	\$600	\$1,006	\$787	\$686	\$653
<b>Seattle WA</b>	3 to Fewer Than 7 Years	14	\$335	\$365	\$432	\$391	\$349	\$329
<b>Washington DC</b>	Fewer Than 3 Years	60	\$432	\$497	\$680	\$556	\$524	\$460
	3 to Fewer Than 7 Years	172	\$476	\$617	\$775	\$650	\$573	\$519
	7 or More Years	153	\$524	\$699	\$885	\$748	\$720	\$668

# Section I: High-Level Data Cuts

## Cities By Years of Experience

### 2023 - Real Rates for Partner

### Trend Analysis - Mean

City	Years of Experience	n	First Quartile	Median	Third Quartile	2023	2022	2021
<b>Sacramento CA</b>	21 or More Years	11	\$456	\$524	\$632	\$562	\$563	\$508
<b>Salt Lake City UT</b>	Fewer Than 21 Years	17	\$365	\$375	\$412	\$375	\$368	\$334
	21 or More Years	22	\$353	\$475	\$533	\$473	\$425	\$392
<b>San Diego CA</b>	Fewer Than 21 Years	21	\$429	\$477	\$845	\$628	\$603	\$612
<b>San Francisco CA</b>	Fewer Than 21 Years	69	\$588	\$798	\$1,067	\$830	\$754	\$706
	21 or More Years	114	\$580	\$889	\$1,059	\$854	\$803	\$772
<b>San Jose CA</b>	Fewer Than 21 Years	17	\$736	\$987	\$1,504	\$1,068	\$1,025	\$934
	21 or More Years	43	\$688	\$846	\$1,315	\$1,037	\$997	\$991
<b>Seattle WA</b>	Fewer Than 21 Years	45	\$325	\$543	\$715	\$601	\$530	\$451
	21 or More Years	82	\$495	\$616	\$798	\$650	\$629	\$578
<b>St. Louis MO</b>	Fewer Than 21 Years	22	\$350	\$436	\$498	\$435	\$415	\$424
	21 or More Years	46	\$324	\$460	\$583	\$466	\$450	\$434
<b>Tampa FL</b>	Fewer Than 21 Years	21	\$315	\$348	\$595	\$439	\$428	\$394
	21 or More Years	29	\$350	\$540	\$590	\$519	\$485	\$508

# Section I: High-Level Data Cuts

**Cities**  
By Matter Type

## 2023 - Real Rates for Associate and Partner

## Trend Analysis - Mean

City	Role	n	First Quartile	Median	Third Quartile	2023	2022	2021
<b>Salt Lake City UT</b>	Associate	17	\$222	\$277	\$300	\$279	\$255	\$244
<b>San Diego CA</b>	Partner	97	\$325	\$475	\$885	\$610	\$651	\$640
	Associate	75	\$224	\$285	\$410	\$336	\$345	\$342
<b>San Francisco CA</b>	Partner	261	\$500	\$783	\$1,045	\$808	\$760	\$738
	Associate	189	\$345	\$470	\$691	\$542	\$541	\$552
<b>San Jose CA</b>	Partner	67	\$684	\$861	\$1,301	\$1,020	\$977	\$957
<b>Seattle WA</b>	Partner	167	\$455	\$585	\$835	\$640	\$592	\$554
	Associate	119	\$367	\$457	\$573	\$482	\$429	\$422
<b>St. Louis MO</b>	Partner	73	\$315	\$436	\$546	\$447	\$425	\$419
	Associate	17	\$198	\$238	\$250	\$260	\$262	\$253
<b>Syracuse NY</b>	Partner	10	\$253	\$295	\$350	\$308	\$291	\$239
<b>Tampa FL</b>	Partner	61	\$345	\$442	\$595	\$493	\$465	\$475
	Associate	21	\$276	\$300	\$317	\$303	\$302	\$299
<b>Trenton NJ</b>	Partner	28	\$425	\$545	\$776	\$612	\$556	\$599

## Section II: Practice Area Analysis

### Commercial By City

#### 2023 - Real Rates for Associate and Partner

#### Trend Analysis - Mean

City	Role	n	First Quartile	Median	Third Quartile	2023	2022	2021
<b>Los Angeles CA</b>	Partner							
		71	\$596	\$800	\$1,156	\$885	\$901	\$840
<b>Miami FL</b>	Associate							
		72	\$525	\$645	\$914	\$691	\$715	\$735
<b>Minneapolis MN</b>	Partner							
		43	\$518	\$615	\$693	\$632	\$603	\$562
<b>New York NY</b>	Associate							
		24	\$400	\$450	\$545	\$479	\$432	\$390
<b>Philadelphia PA</b>	Partner							
		52	\$607	\$710	\$875	\$715	\$670	\$657
<b>Pittsburgh PA</b>	Associate							
		50	\$369	\$458	\$576	\$481	\$466	\$459
<b>Portland OR</b>	Partner							
		167	\$696	\$1,111	\$1,688	\$1,179	\$1,153	\$1,046
<b>San Diego CA</b>	Associate							
		179	\$521	\$803	\$1,086	\$812	\$752	\$617
<b>Philadelphia PA</b>	Partner							
		112	\$554	\$710	\$861	\$737	\$751	\$684
<b>Pittsburgh PA</b>	Associate							
		88	\$383	\$450	\$594	\$499	\$476	\$446
<b>Portland OR</b>	Partner							
		22	\$414	\$759	\$1,010	\$762	\$652	\$635
<b>San Diego CA</b>	Associate							
		15	\$280	\$425	\$568	\$436	\$408	\$443
<b>Portland OR</b>	Partner							
		15	\$498	\$580	\$617	\$570	\$576	\$557
<b>San Diego CA</b>	Associate							
		28	\$395	\$458	\$505	\$452	\$448	\$406

## Section II: Practice Area Analysis

### Commercial By City

#### 2023 - Real Rates for Associate and Partner

#### Trend Analysis - Mean

City	Role	n	First Quartile	Median	Third Quartile	2023	2022	2021
<b>San Francisco CA</b>	Partner	21	\$535	\$736	\$1,003	\$797	\$735	\$696
	Associate	24	\$375	\$461	\$655	\$550	\$494	\$476
<b>Seattle WA</b>	Partner	23	\$394	\$654	\$732	\$654	\$610	\$531
	Associate	16	\$405	\$511	\$530	\$483	\$455	\$357
<b>St. Louis MO</b>	Partner	10	\$529	\$697	\$734	\$670	\$560	\$603
<b>Washington DC</b>	Partner	140	\$731	\$920	\$1,148	\$973	\$934	\$860
	Associate	106	\$488	\$639	\$831	\$672	\$627	\$590

## Section II: Practice Area Analysis

### Corporate: Mergers, Acquisitions, and Divestitures By City

#### 2023 - Real Rates for Associate and Partner

#### Trend Analysis - Mean

City	Role	n	First Quartile	Median	Third Quartile	2023	2022	2021
<b>Chicago IL</b>	Partner							
		31	\$780	\$975	\$1,256	\$1,076	\$1,073	\$907
<b>Los Angeles CA</b>	Associate							
		21	\$574	\$716	\$833	\$740	\$704	\$570
<b>New York NY</b>	Partner							
		14	\$829	\$839	\$898	\$888	\$952	\$1,002
<b>Philadelphia PA</b>	Associate							
		30	\$503	\$642	\$659	\$637	\$617	\$627
<b>San Francisco CA</b>	Partner							
		85	\$1,410	\$1,650	\$1,786	\$1,574	\$1,478	\$1,386
<b>Washington DC</b>	Associate							
		144	\$734	\$925	\$1,146	\$928	\$906	\$836
<b>Philadelphia PA</b>	Partner							
		20	\$655	\$929	\$1,105	\$985	\$815	\$691
<b>San Francisco CA</b>	Associate							
		19	\$797	\$898	\$946	\$927	\$960	\$879
<b>Washington DC</b>	Associate							
		10	\$444	\$503	\$553	\$510	\$521	\$450
<b>Washington DC</b>	Partner							
		39	\$909	\$1,075	\$1,430	\$1,143	\$1,034	\$961
<b>Washington DC</b>	Associate							
		40	\$594	\$719	\$855	\$751	\$714	\$694

## Section II: Practice Area Analysis

### Corporate: Other By City

#### 2023 - Real Rates for Associate and Partner

#### Trend Analysis - Mean

City	Role	n	First Quartile	Median	Third Quartile	2023	2022	2021
<b>New Orleans LA</b>	Associate							
<b>New York NY</b>	Partner	10	\$278	\$325	\$356	\$316	\$269	\$299
	Associate	374	\$857	\$1,360	\$1,774	\$1,278	\$1,206	\$1,101
<b>Orlando FL</b>	Partner	410	\$618	\$814	\$1,125	\$842	\$804	\$743
	Associate	14	\$478	\$560	\$704	\$576	\$493	\$507
<b>Philadelphia PA</b>	Partner	133	\$626	\$796	\$985	\$840	\$805	\$775
	Associate	91	\$405	\$460	\$559	\$504	\$489	\$451
<b>Phoenix AZ</b>	Partner	17	\$328	\$353	\$508	\$435	\$557	\$471
	Associate	13	\$238	\$288	\$343	\$300	\$338	\$286
<b>Pittsburgh PA</b>	Partner	17	\$598	\$765	\$917	\$720	\$602	\$663
	Associate	18	\$393	\$475	\$663	\$544	\$455	\$412
<b>Portland OR</b>	Partner	16	\$448	\$542	\$585	\$548	\$508	\$542
	Associate	17	\$300	\$398	\$444	\$387	\$428	\$392
<b>San Diego CA</b>	Partner	32	\$385	\$483	\$533	\$567	\$685	\$684
	Associate	30	\$250	\$315	\$358	\$330	\$321	\$329
<b>San Francisco CA</b>	Partner	51	\$707	\$944	\$1,178	\$949	\$843	\$789

## Section II: Practice Area Analysis

### Corporate: Other By City

#### 2023 - Real Rates for Associate and Partner

#### Trend Analysis - Mean

City	Role	n	First Quartile	Median	Third Quartile	2023	2022	2021
<b>San Francisco CA</b>	Associate	18	\$428	\$504	\$607	\$582	\$617	\$609
<b>San Jose CA</b>	Partner	16	\$747	\$1,013	\$1,185	\$1,003	\$956	\$968
<b>Seattle WA</b>	Partner	26	\$558	\$715	\$864	\$728	\$696	\$614
	Associate	25	\$451	\$530	\$600	\$551	\$478	\$475
<b>Tampa FL</b>	Partner	16	\$350	\$425	\$590	\$514	\$469	\$494
<b>Washington DC</b>	Partner	329	\$795	\$950	\$1,148	\$994	\$957	\$913
	Associate	284	\$525	\$695	\$740	\$677	\$667	\$642

## Section II: Practice Area Analysis

### Corporate: Regulatory and Compliance By City

#### 2023 - Real Rates for Associate and Partner

#### Trend Analysis - Mean

City	Role	n	First Quartile	Median	Third Quartile	2023	2022	2021
<b>Nashville TN</b>	Associate	31	\$287	\$346	\$433	\$377	\$366	\$334
<b>New York NY</b>	Partner	100	\$840	\$1,159	\$1,550	\$1,178	\$1,091	\$1,010
	Associate	111	\$500	\$746	\$904	\$771	\$725	\$684
<b>Philadelphia PA</b>	Partner	48	\$600	\$740	\$899	\$784	\$772	\$782
	Associate	36	\$390	\$472	\$565	\$475	\$499	\$474
<b>Pittsburgh PA</b>	Partner	21	\$500	\$710	\$831	\$685	\$654	\$665
	Associate	23	\$433	\$494	\$572	\$495	\$435	\$408
<b>San Francisco CA</b>	Partner	23	\$656	\$765	\$941	\$772	\$770	\$705
	Associate	17	\$444	\$570	\$733	\$585	\$544	\$549
<b>Seattle WA</b>	Partner	24	\$680	\$835	\$999	\$899	\$705	\$729
	Associate	21	\$414	\$530	\$530	\$538	\$483	\$433
<b>Washington DC</b>	Partner	314	\$635	\$900	\$1,123	\$923	\$882	\$862
	Associate	267	\$511	\$661	\$755	\$657	\$609	\$580

## Section II: Practice Area Analysis

### Employment and Labor By City

#### 2023 - Real Rates for Associate and Partner

#### Trend Analysis - Mean

City	Role	n	First Quartile	Median	Third Quartile	2023	2022	2021
Pittsburgh PA	Associate	19	\$350	\$380	\$512	\$473	\$385	\$389
Portland OR	Associate	20	\$380	\$461	\$481	\$446	\$390	\$344
Richmond VA	Partner	13	\$440	\$544	\$675	\$566	\$528	\$483
San Diego CA	Partner	16	\$450	\$471	\$491	\$525	\$529	\$564
	Associate	11	\$281	\$333	\$374	\$340	\$352	\$373
San Francisco CA	Partner	36	\$384	\$604	\$797	\$662	\$611	\$565
	Associate	31	\$315	\$395	\$455	\$394	\$365	\$370
San Jose CA	Partner	13	\$701	\$835	\$1,054	\$996	\$807	\$704
Seattle WA	Partner	39	\$416	\$526	\$633	\$558	\$570	\$498
	Associate	14	\$324	\$402	\$447	\$414	\$418	\$427
Washington DC	Partner	153	\$649	\$780	\$961	\$828	\$768	\$736
	Associate	90	\$440	\$563	\$685	\$564	\$537	\$503

## Section II: Practice Area Analysis

### Finance and Securities By City

#### 2023 - Real Rates for Associate and Partner

#### Trend Analysis - Mean

City	Role	n	First Quartile	Median	Third Quartile	2023	2022	2021
Pittsburgh PA	Partner	30	\$603	\$753	\$985	\$760	\$756	\$752
Richmond VA	Partner	22	\$910	\$1,010	\$1,244	\$1,056	\$925	\$800
Salt Lake City UT	Partner	10	\$365	\$385	\$458	\$430	\$427	\$416
San Diego CA	Partner	10	\$401	\$588	\$650	\$610	\$703	\$831
San Francisco CA	Partner	23	\$877	\$1,008	\$1,301	\$1,044	\$1,036	\$1,051
	Associate	18	\$642	\$736	\$913	\$781	\$733	\$722
San Jose CA	Associate	11	\$652	\$1,000	\$1,240	\$959	\$964	\$758
Seattle WA	Partner	23	\$495	\$613	\$850	\$684	\$573	\$591
Washington DC	Partner	163	\$827	\$1,073	\$1,379	\$1,132	\$1,089	\$1,048
	Associate	72	\$540	\$734	\$1,025	\$795	\$746	\$716

## Section II: Practice Area Analysis

### General Liability - Litigation Only By City

#### 2023 - Real Rates for Associate and Partner

#### Trend Analysis - Mean

City	Role	n	First Quartile	Median	Third Quartile	2023	2022	2021
<b>Los Angeles CA</b>	Associate	34	\$475	\$684	\$823	\$649	\$534	\$514
<b>Miami FL</b>	Partner	13	\$190	\$190	\$354	\$306	\$249	\$257
<b>Minneapolis MN</b>	Partner	11	\$321	\$340	\$340	\$396	\$477	\$371
	Associate	12	\$215	\$225	\$340	\$274	\$352	\$260
<b>Nashville TN</b>	Partner	12	\$275	\$300	\$475	\$368	\$308	\$330
<b>New Orleans LA</b>	Partner	30	\$290	\$336	\$355	\$330	\$310	\$301
	Associate	25	\$220	\$250	\$252	\$247	\$230	\$221
<b>New York NY</b>	Partner	81	\$273	\$405	\$671	\$535	\$577	\$597
	Associate	85	\$200	\$293	\$416	\$330	\$313	\$384
<b>Philadelphia PA</b>	Partner	40	\$265	\$595	\$725	\$557	\$605	\$533
	Associate	52	\$323	\$440	\$565	\$426	\$427	\$414
<b>Phoenix AZ</b>	Partner	11	\$258	\$288	\$418	\$324	\$341	\$353
<b>San Francisco CA</b>	Partner	15	\$244	\$280	\$453	\$399	\$484	\$458
<b>St. Louis MO</b>	Partner	15	\$197	\$300	\$368	\$295	\$318	\$360
<b>Washington DC</b>	Partner	44	\$894	\$976	\$1,013	\$1,001	\$953	\$870

## Section II: Practice Area Analysis

**Insurance Defense -  
Litigation Only**  
By City

### 2023 - Real Rates for Associate and Partner

### Trend Analysis - Mean

City	Role	n	First Quartile	Median	Third Quartile	2023	2022	2021
Raleigh NC	Associate	19	\$142	\$165	\$170	\$197	\$175	\$191
Richmond VA	Partner	34	\$190	\$195	\$200	\$233	\$301	\$317
	Associate	24	\$155	\$175	\$200	\$177	\$180	\$181
Roanoke VA	Partner	10	\$164	\$175	\$187	\$187	\$176	\$168
	Associate	21	\$195	\$205	\$246	\$220	\$266	\$205
San Francisco CA	Partner	152	\$220	\$255	\$280	\$317	\$298	\$316
	Associate	68	\$190	\$210	\$240	\$223	\$224	\$237
Seattle WA	Partner	52	\$213	\$259	\$375	\$326	\$333	\$337
	Associate	23	\$190	\$200	\$255	\$220	\$219	\$209
St. Louis MO	Partner	41	\$170	\$195	\$197	\$195	\$199	\$186
Tampa FL	Partner	44	\$195	\$215	\$245	\$250	\$204	\$199
	Associate	45	\$180	\$205	\$260	\$215	\$202	\$197
Tulsa OK	Partner	16	\$162	\$183	\$250	\$206	\$196	\$190
	Associate	13	\$220	\$250	\$250	\$231	\$228	\$218
Washington DC	Partner	54	\$250	\$524	\$859	\$599	\$625	\$598

## Section II: Practice Area Analysis

### Intellectual Property: Patents By City

#### 2023 - Real Rates for Associate and Partner

#### Trend Analysis - Mean

City	Role	n	First Quartile	Median	Third Quartile	2023	2022	2021
<b>Minneapolis MN</b>	Associate	13	\$215	\$335	\$450	\$334	\$353	\$328
<b>New York NY</b>	Partner	44	\$600	\$850	\$1,024	\$857	\$853	\$817
	Associate	60	\$376	\$614	\$800	\$624	\$654	\$601
<b>Philadelphia PA</b>	Partner	24	\$585	\$690	\$865	\$726	\$735	\$670
	Associate	16	\$431	\$457	\$527	\$471	\$432	\$384
<b>Salt Lake City UT</b>	Partner	11	\$350	\$370	\$404	\$380	\$381	\$285
<b>San Francisco CA</b>	Partner	23	\$836	\$1,043	\$1,352	\$1,057	\$1,039	\$939
	Associate	18	\$341	\$528	\$933	\$647	\$684	\$637
<b>San Jose CA</b>	Partner	17	\$650	\$861	\$1,016	\$844	\$795	\$752
	Associate	11	\$651	\$785	\$869	\$846	\$705	\$610
<b>Washington DC</b>	Partner	109	\$649	\$950	\$1,068	\$886	\$846	\$807
	Associate	87	\$350	\$594	\$730	\$579	\$638	\$545

## Section II: Practice Area Analysis

### Real Estate By City

#### 2023 - Real Rates for Associate and Partner

#### Trend Analysis - Mean

City	Role	n	First Quartile	Median	Third Quartile	2023	2022	2021
<b>Minneapolis MN</b>	Partner							
		15	\$243	\$260	\$630	\$436	\$357	\$326
<b>New York NY</b>	Associate							
		14	\$246	\$260	\$483	\$337	\$328	\$236
<b>Omaha NE</b>	Partner							
		134	\$325	\$475	\$691	\$546	\$587	\$559
<b>Philadelphia PA</b>	Associate							
		111	\$285	\$340	\$498	\$416	\$436	\$411
<b>Phoenix AZ</b>	Associate							
		10	\$202	\$218	\$244	\$220	\$208	\$208
<b>Pittsburgh PA</b>	Partner							
		66	\$350	\$425	\$655	\$509	\$520	\$475
<b>Portland ME</b>	Associate							
		52	\$325	\$365	\$492	\$415	\$430	\$370
<b>San Diego CA</b>	Partner							
		21	\$306	\$361	\$573	\$427	\$371	\$297
<b>San Francisco CA</b>	Partner							
		15	\$240	\$390	\$435	\$357	\$365	\$360
<b>Seattle WA</b>	Associate							
		12	\$190	\$190	\$225	\$220	\$260	\$214
<b>Portland ME</b>	Partner							
		11	\$304	\$385	\$420	\$357	\$337	\$381
<b>San Diego CA</b>	Associate							
		26	\$258	\$300	\$363	\$461	\$450	\$439
<b>San Francisco CA</b>	Associate							
		15	\$215	\$225	\$240	\$272	\$260	\$266
<b>Seattle WA</b>	Partner							
		37	\$325	\$395	\$725	\$547	\$533	\$496
<b>Seattle WA</b>	Associate							
		24	\$325	\$475	\$675	\$529	\$527	\$536

## Section IV: In-Depth Analysis for Select US Cities

**San Francisco CA**  
By Practice Area and Firm Size

### 2023 - Real Rates for Associate and Partner

### Trend Analysis - Mean

Practice Area	Firm Size	Role	n	First Quartile	Median	Third Quartile	2023	2022	2021
<b>Commercial</b>	501-1,000 Lawyers	Partner							
		Associate	11	\$575	\$736	\$998	\$809	\$938	\$873
<b>Corporate: Other</b>	501-1,000 Lawyers	Partner							
		More Than 1,000 Lawyers	17	\$360	\$432	\$674	\$547	\$586	\$518
<b>Corporate: Regulatory and Compliance</b>	More Than 1,000 Lawyers	Partner	24	\$770	\$995	\$1,232	\$1,059	\$990	\$894
		Associate	13	\$931	\$1,080	\$1,305	\$1,147	\$1,102	\$1,039
<b>Insurance Defense: Other</b>	201-500 Lawyers	Partner	11	\$746	\$829	\$941	\$847	\$781	\$813
		Associate	11	\$456	\$503	\$683	\$560	\$519	\$545
			38	\$255	\$280	\$285	\$370	\$318	\$356

## Appendix: Data Methodology

### A Note on US Cities

Principal City	CBSA Name
Richmond, VA	Richmond, VA
Rochester, NY	Rochester, NY
Sacramento, CA	Sacramento-Roseville-Folsom, CA
Salt Lake City, UT	Salt Lake City, UT
San Diego, CA	San Diego-Chula Vista-Carlsbad, CA
San Francisco, CA	San Francisco-Oakland-Berkeley, CA
San Jose, CA	San Jose-Sunnyvale-Santa Clara, CA
San Juan, PR	San Juan-Bayamon-Caguas, PR
Savannah, GA	Savannah, GA
Seattle, WA	Seattle-Tacoma-Bellevue, WA
St. Louis, MO	St. Louis, MO-IL
Syracuse, NY	Syracuse, NY
Tallahassee, FL	Tallahassee, FL
Tampa, FL	Tampa-St. Petersburg-Clearwater, FL
Toledo, OH	Toledo, OH
Trenton, NJ	Trenton-Princeton, NJ
Tulsa, OK	Tulsa, OK
Washington, DC	Washington-Arlington-Alexandria, DC-VA-MD-WV
Wheeling, WV	Wheeling, WV-OH